



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits – Bay & Central Region
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(510) 622-2584, FAX (510) 622-2585

February 7, 2008

Ann Houghtby, MFT
Mental Health Director
Tehama County Health Services Agency
Mental Health Division
P.O. Box 400
Red Bluff, CA 96080

Dear Ms. Houghtby:

AUDIT REPORT – TEHAMA COUNTY HEALTH SERVICES AGENCY

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tehama County Health Services Agency for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,867,815	\$ 1,736,551	\$ (131,264)
Federal Share of Healthy Families/Medi-Cal	\$ 51,507	\$ 7,891	\$ (43,616)
State General Funds EPSDT Due State	\$ 440,795	\$ 412,862	\$ (27,932)

Ann Houghtby, MFT, Director
February 7, 2008
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

TEHAMA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
COUNTY - FFP				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,808,003	\$ (125,538)	\$ 1,682,465
HEALTHY FAMILIES - FFP	(Sch. 2a)	51,507	(43,616)	7,891
TOTAL FFP - COUNTY PROVIDER		\$ 1,859,510	\$ (169,153)	\$ 1,690,357
CONTRACT PROVIDERS - FFP				
MEDI-CAL - FFP	(Sch. 3b)	\$ 59,812	\$ (5,726)	\$ 54,086
HEALTHY FAMILIES - FFP	(Sch. 3b)		0	0
TOTAL FFP - CONTRACT PROVIDER		\$ 59,812	\$ (5,726)	\$ 54,086
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,867,815	\$ (131,264)	\$ 1,736,551
HEALTHY FAMILIES - FFP		51,507	(43,616)	7,891
TOTAL FFP - CONTRACT PROVIDER		\$ 1,919,322	\$ (174,880)	\$ 1,744,442
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	\$ 440,795	\$ (27,932)	\$ 412,862

TEHAMA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	3,414,434	(199,986)	3,214,448
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	76,194	(64,409)	11,785
9. Total		<u>\$ 3,490,628</u>	<u>\$ (264,395)</u>	<u>\$ 3,226,233</u>
Less: Patient & Other Pavor Revenues				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	66,925	1	66,926
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 66,925</u>	<u>\$ 1</u>	<u>\$ 66,926</u>
Medi-Cal Net Reimbursement for Direct Services				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	3,347,509	(199,987)	3,147,522
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	76,194	(64,409)	11,785
25. Total		<u>\$ 3,423,703</u>	<u>\$ (264,396)</u>	<u>\$ 3,159,307</u>
Medi-Cal MAA Reimbursement				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**TEHAMA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	170,760	(5,805)	164,955
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	4,697	(4,129)	568
36. Total		<u>\$ 175,457</u>	<u>\$ (9,934)</u>	<u>\$ 165,523</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 552,289	\$ (31,865)	\$ 520,424
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 155,681	\$ (14,127)	\$ 141,554
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 155,681</u>	<u>\$ (14,127)</u>	<u>\$ 141,554</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 7,619	\$ (6,440)	\$ 1,179
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 4,699	\$ (4,178)	\$ 521
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 4,699</u>	<u>\$ (4,178)</u>	<u>\$ 521</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 75,373	\$ (30,871)	\$ 44,502
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,716,323	\$ (96,748)	\$ 1,619,575
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	77,841	(7,064)	70,777
50. U.R. Skilled Professional	(MH1979, Ln 14)	56,530	(23,153)	33,377
51. U.R. Other	(MH1979, Ln 15)	0	0	0
52. Negotiated Rate-Payback	(MH1979, Ln 20)	(42,690)	1,451	(41,239)
53. Subtotal- FFP		<u>\$ 1,808,003</u>	<u>\$ (125,514)</u>	<u>\$ 1,682,490</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # 36)		25	25

56. Total SD/MC Reimbursement - FFP		<u>\$ 1,808,003</u>	<u>\$ (125,539)</u>	<u>\$ 1,682,465</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 49,615	\$ (41,921)	\$ 7,694
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	(1,174)	1,032	(142)
59. Administrative Reimbursement	(MH1979, Ln 10)	3,066	(2,726)	340
60. Total Healthy Families Reimbursement - FFP		<u>\$ 51,507</u>	<u>\$ (43,616)</u>	<u>\$ 7,891</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,859,510</u>	<u>\$ (169,154)</u>	<u>\$ 1,690,357</u>
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(To Sch. 1)

TEHAMA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(1)										(2)										(3)										(4)										(5)										(6)										(7)										(8)										(9)										(10)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
		Regular M/Cal and Crossover Gross Cost										Enhanced - Children Gross Cost										Enhanced - Refugees Gross Cost										Total Gross Cost (Excl. HFP)										Healthy Families Gross Cost										Regular M/Cal and Crossover Gross Cost										Enhanced - Children Gross Cost										Enhanced - Refugees Gross Cost										Total Gross Cost (Excl. HFP)										Healthy Families Gross Cost																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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		(MH 1968, Ln 5, 5A, 10,10A)										(MH 1968, Ln 16, 16A)										(MH 1968, Ln 22)										(Col. 1 to 3)										(MH 1968, Ln 27, 27A)										(MH 1968, Ln 5, 5A, 10,10A)										(MH 1968, Ln 16, 16A)										(MH 1968, Ln 22)										(Col. 6 to 8)										(MH 1968, Ln 27, 27A)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
00484	VICTOR TREATMENT CENTER	\$	0	\$							\$	0	\$								\$	0	\$							\$	57,229	\$							\$	0	\$							\$	57,229	\$																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

TEHAMA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total MAA FFP
		I N P A T I E N T		O U T P A T I E N T		I N P A T I E N T		O U T P A T I E N T		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00484	VICTOR TREATMENT CENTER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,229	\$ 0	0
00529	WILLOW GLENN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,919	\$ 0	0

GRAND TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 105,148	\$ 0	0
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TEHAMA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		I N P A T I E N T		O U T P A T I E N T						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00484	VICTOR TREATMENT CENTER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,477	\$ 0	\$ 29,477	\$ 131,070	\$ 29,477
00528	WILLOW GLENN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,608	\$ 0	\$ 24,608	\$ 59,110	\$ 24,608
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 54,086	\$ 0	\$ 54,086	\$ 190,180	\$ 54,086

(To Sch. 1)

TEHAMA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	3,422,411	(169,741)	3,252,670
(2) Total SD/MC Claims	3,365,646	0	3,365,646
(3) Percent % (Line 1/Line 2)	101.69%	-5.05%	96.64%
(4) EPSDT Claims	1,139,778	0	1,139,778
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,159,040	(57,521)	1,101,519
(6) Cost Settled Baseline for EPSDT	251,308	0	251,308
(7) Net Cost Settlement Amount (Line 5 - Line 6)	907,732	(57,521)	850,211
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	440,795	(27,933)	412,862
(8a) FY 2001-02 EPSDT settlement	492,504	(35,231)	457,273
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net cost settlement amount (L. 8 - 9)	440,795	(27,932)	412,862
(11) SGF Distribution (Settled and Audited)	440,795	0	440,795
(12) SGF Due (State)	0	(27,932)	(27,932)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY2002-2003, includes increase for FFS/MC provider rate increase.
- (7) Settlement amount prior to 10% match calculation (8)-(9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider				TEHAMA COUNTY HEALTH SERVICES		Provider Number	No. of Adj.	Fiscal Period Ended	
						00052	37	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COSTS</u>									
1	MH 1960	9	C	SD/MC ADMINISTRATION		\$ 155,681	\$ (14,127)	\$ 141,554	
2	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION		4,699	(4,178)	\$ 521	
3	MH 1960	11	C	NON SD/MC ADMINISTRATION		86,663	18,305	\$ 104,968	
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS		<u>\$ 247,043</u>		<u>\$ 247,043</u>	
To allocate Total administrative Costs based on the audited gross cost method percentages of 57.30%for SD/MC, 0.21% for HFP, and 42.49% for Non-SD/MC Administration.									
4	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL		\$ 75,373	\$ (30,871)	\$ 44,502	
	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW		0	0	\$ -	
5	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW		0	30,871	\$ 30,871	
	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS		<u>\$ 75,373</u>		<u>\$ 75,373</u>	
To allocate Total Utilization Review Costs (UR) based on the audited gross cost method percentage of 59.04% for Skilled Professional Medical Personnel and 40.96 % for No-SD/MC Utilization Review.									
* Balance carried forward to subsequent adjustment.									
** Balance brought forward from prior adjustment.									

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TEHAMA COUNTY HEALTH SERVICES				00052	37	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
6	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	408,013	(7,663)	400,350 *
7	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,391,764	(195,423)	1,196,341 *
8	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	57	(57)	0 *
9	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	670	8,110	8,780 *
10	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	0	403	403 *
11	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	0	2,662	2,662 *
12	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	4,490	(2,840)	1,650 *
13	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	28,036	(23,932)	4,104 *
Info				TOTAL	<u>1,833,030</u>	<u>(218,740)</u>	<u>1,614,290</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated March 13, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
14	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 400,350	(41,415)	358,935 *
15	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,196,341	171,177	1,367,518 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** -	-	0 *
16	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 8,780	(8,780)	0 *
17	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 403	(403)	0 *
18	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 2,662	(2,662)	0 *
19	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 1,650	2,840	4,490 *
20	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 4,104	23,932	28,036 *
Info				TOTAL	<u>1,614,290</u>	<u>144,689</u>	<u>1,758,979</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TEHAMA COUNTY HEALTH SERVICES				00052	37	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
21	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 358,935	93,940	452,875 *
22	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,367,518	(171,437)	1,196,081
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** -	-	0
23	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** -	8,780	8,780
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** -	-	0
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** -	-	0
24	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 4,490	(2,840)	1,650
25	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 28,036	(23,932)	4,104
Info				TOTAL	<u>1,758,979</u>	<u>(95,489)</u>	<u>1,663,490</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TEHAMA COUNTY HEALTH SERVICES				00052	37	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
26 27 Info	MH 1966A MH 1966A	8 8A	Total Total	<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
				<u>CONTRACT PROVIDERS</u>			
				MEDI-CAL UNITS - 07/01/02 to 09/30/02	171	337	508 *
				MEDI-CAL UNITS - 10/01/02 to 06/30/03	2,667	(547)	2,120 *
				TOTAL UNITS	<u>2,838</u>	<u>(210)</u>	<u>2,628</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated March 13, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
28	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 508	(337)	171 *
29	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 2,120	1,040	3,160 *
				TOTAL UNITS	<u>2,628</u>	<u>703</u>	<u>3,331</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
30	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 171	269	440
31	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 3,160	(975)	2,185
				TOTAL UNITS	<u>3,331</u>	<u>(706)</u>	<u>2,625</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TEHAMA COUNTY HEALTH SERVICES				00052	37	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AUDITED SHORT-DOYLE /MEDI-CAL SETTLEMENT</u>			
32	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 267,493	\$ (12,445)	\$ 255,048
33	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 1,808,003	\$ (125,513)	\$ 1,682,490 *
34	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	51,507	(43,616)	7,891
				TOTAL REIMBURSEMENT (FFP) - COUNTY	<u>1,859,510</u>	<u>(169,129)</u>	<u>1,690,381</u>
35	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	59,812	(5,726)	54,086
info	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	0	-	0
				TOTAL REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	<u>59,812</u>	<u>(5,726)</u>	<u>54,086</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units. These adjustments also include the amount negotiated rates exceed costs.			
36	Sch. 2a	55	3	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY To incorporate the Quality Assurance Review results (report dated June 1, 2004).	** \$ 1,682,490	\$ (25)	\$ 1,682,465
				<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>			
37	Sch. 4	8	3	TOTAL EPSDT SGF To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.	\$ 440,795	\$ (27,932)	\$ 412,862
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

**TEHAMA COUNTY
MENTAL HEALTH SERVICE
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDING AND RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2003**

FINDING 1 – IMPROPER REPORTING OF TBS SERVICES

The contract provider North Valley School, Legal Entity # 00484, provided both SD/MC, under Victor Treatment Center (Provider #5222) and TBS, under North Valley School (Provider #5252). A cost report was filed for North Valley School which reported only SD/MC units. The cost report failed to include the approved TBS services. During the desk audit, it was found that the TBS services (SFC 15-58) were reported as Program II under Tehama County cost report.

It was also found TBS services provided by Sacramento Valley Family, Legal Entity #00804, and Victor Community Support Services, Legal Entity #01042, were reported under the Tehama County cost report.

For this fiscal year, we allowed and settled the TBS units under the county cost report.

AUDIT AUTHORITY:

DMH Policy Letter No. 03-05, dated October 3, 2003, pages 8-9

RECOMMENDATION:

We recommend that if the contractor has provided both SD/MC service and TBS services, it must report those TBS services under Program 1, Mode 15, Service Function Code 58 within each contractor's cost report. Failure to comply in future cost reports may result in additional audit adjustments and can jeopardize federal funds.

AUDITEE'S RESPONSE:

No auditee's response was received from Tehama County.

**TEHAMA COUNTY
MENTAL HEALTH SERVICE
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDING AND RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2003**

FINDING 2 – FAILURE TO FILE A COST REPORT FOR CONTRACT PROVIDERS

The County did not file a cost report for contract providers Sacramento Valley Family (LE# 00804) and Victor Community Support Services (LE# 01042), wherein SD/MC units were billed to and paid for by DMH.

There will be no cost settlement for this contract provider since a cost report was not timely filed by the County.

AUDIT AUTHORITY:

Fiscal Year 2002/03 Cost Report Instructions, Page 3

RECOMMENDATION:

The county should ascertain that all SD/MC cost reports are timely and properly filed with the State DMH so as not to jeopardize future SD/MC FFP reimbursement.

AUDITEE'S RESPONSE:

No auditee's response was received from Tehama County.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: TEHAMA COUNTY
County Code: 52

Legal Entity: TEHAMA COUNTY HEALTH SERVICE		A	B	C
Legal Entity Number: 00052		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	4,729,875	2,352,161	7,082,036
2	Encumbrances	3,882	(582,522)	(578,640)
3	Less: Payments to Contract Providers (County Only)		(1,055,273)	(1,055,273)
4	Other Adjustments (Provide Detail)		124,597	124,597
5	Total Costs Before Medi-Cal Adjustments	4,733,757	838,963	5,572,720
6	Medi-Cal Adjustments from MH 1961			71,735
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			5,644,455
	Administrative Costs (County Only)			
9	SD/MC Administration			141,554
10	Healthy Families Administration			521
11	Non-SD/MC Administration			104,968
12	Total Administrative Costs			247,043
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			44,502
14	Other SD/MC Utilization Review			0
15	Non-SD/MC Utilization Review			30,871
16	Total Utilization Review Costs			75,373
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			5,322,039
19	Total Costs - Lines 9 through 18			5,644,455

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (10/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County: TEHAMA COUNTY
County Code: 52

Legal Entity: TEHAMA COUNTY HEALTH SERVIC		A	B	C
Legal Entity Number: 00052		Salaries and Benefits	Other	Total Adjustments
1	Depreciation Expense FY 95/96		430	430
2	Depreciation Expense FY 97/98		5,979	5,979
3	Depreciation Expense FY 98/99		20,640	20,640
4	Depreciation Expense FY 99/00		6,854	6,854
5	Depreciaton Expense FY 00/01		27,509	27,509
6	Depreciation Expense FY 01/02		5,139	5,139
7	Depreciation Expense FY 02/03		5,184	5,184
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		71,735	71,735

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2002-2003

County: TEHAMA COUNTY
County Code: 52

Legal Entity: TEHAMA COUNTY HEALTH SERVICES		A
Legal Entity Number: 00052		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	5,322,039
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	449,837
5	Outpatient Services (Mode 15 Program 1 + Program 2)	4,734,036
6	Outreach Services (Mode 45)	62,464
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	75,702
9	Total - Lines 2 through 8	5,322,039

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: TEHAMA COUNTY
County Code: 52

NR

NR

Legal Entity: TEHAMA COUNTY HEALTH SERVICES		A	B	C	D	E	F	G
Legal Entity Number: 00052			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			25	95				
1	Allocation Percentage	100.00%	72.94%	27.06%				
2	Total Units		4,147	1,719				
3	Gross Cost	449,837	328,129	121,708				
4	Cost per Unit		79.12	70.80				
5	SMA per Unit		82.94	115.14				
6	Published Charge per Unit		82.94	73.71				
7	Negotiated Rate / Cost per Unit		82.94	73.71				
8	Medi-Cal Units	07/01/02 - 09/30/02	450					
8A		10/01/02 - 06/30/03	1,402	33				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units		2,295	1,686				
13	Medi-Cal Costs	07/01/02 - 09/30/02	35,606	35,606				
13A		10/01/02 - 06/30/03	113,269	110,932	2,336			
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	37,323	37,323				
14A		10/01/02 - 06/30/03	120,082	116,282	3,800			
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	37,323	37,323				
15A		10/01/02 - 06/30/03	118,714	116,282	2,432			
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	37,323	37,323				
16A		10/01/02 - 06/30/03	118,714	116,282	2,432			
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		300,962	181,590	119,371			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 2
Fiscal Year 2002-2003

County: TEHAMA COUNTY County Code: 52			NR	CR	CR	CR	CR	NR		
Legal Entity: TEHAMA COUNTY HEALTH SERVICES			A	B	C	D	E	F	G	
Legal Entity Number: 00052			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	
Mode: 15 - Outpatient (Program 1)				01	02	03	04	05	10	
1	Allocation Percentage		100.00%	23.28%	3.99%	15.95%	3.30%	5.90%	0.80%	
2	Total Units			753,393	184,305	1,045,730	287,540	168,250	19,176	
3	Gross Cost		4,504,161	1,048,706	179,520	718,220	148,797	265,754	36,243	
4	Cost per Unit			1.39	0.97	0.69	0.52	1.58	1.89	
5	SMA per Unit			1.77	1.77	1.77	1.77	1.77	2.28	
6	Published Charge per Unit			1.45	1.45	1.45	1.45	1.45	1.97	
7	Negotiated Rate / Cost per Unit			1.45	0.97	0.69	0.52	1.45	1.97	
8	Medi-Cal Units		07/01/02 - 09/30/02	165,063					3,675	
8A			10/01/02 - 06/30/03	563,803					10,829	
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02							
9A			10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units		07/01/02 - 09/30/02							
10A			10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03							
11	Healthy Families (SED) Units		07/01/02 - 09/30/02							
11A			10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			24,527	184,305	1,045,730	287,540	168,250	4,672	
13	Medi-Cal Costs		07/01/02 - 09/30/02	670,911	229,764				6,946	
13A			10/01/02 - 06/30/03	2,075,363	784,801				20,467	
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	847,356	292,162				8,379	
14A			10/01/02 - 06/30/03	2,609,861	997,931				24,690	
15	Medi-Cal Published Charges		07/01/02 - 09/30/02	710,682	239,341				7,240	
15A			10/01/02 - 06/30/03	2,190,539	817,514				21,333	
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02	710,682	239,341				7,240	
16A			10/01/02 - 06/30/03	2,190,539	817,514				21,333	
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02							
17A			10/01/02 - 06/30/03	27,972						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02							
18A			10/01/02 - 06/30/03	37,139						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02							
19A			10/01/02 - 06/30/03	30,818						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02							
20A			10/01/02 - 06/30/03	30,818						
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02							
21A			10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02							
22A			10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02							
23A			10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02							
24A			10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03							
29	Healthy Families Costs		07/01/02 - 09/30/02	3,222						
29A			10/01/02 - 06/30/03	7,996						
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02	3,928						
30A			10/01/02 - 06/30/03	9,774						
31	Healthy Families Published Charges		07/01/02 - 09/30/02	3,381						
31A			10/01/02 - 06/30/03	8,404						
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02	3,381						
32A			10/01/02 - 06/30/03	8,404						
33	Non-Medi-Cal Costs			1,718,697	34,141	179,520	718,220	148,797	265,754	8,830

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: TEHAMA COUNTY		NR	NR	NR			
County Code: 52							
Legal Entity: TEHAMA COUNTY HEALTH SERVICES		H	I	J	K	L	M
Legal Entity Number: 00052		Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function
		30	60	70			
1	Allocation Percentage	29.09%	17.47%	0.22%			
2	Total Units	694,673	247,043	4,445			
3	Gross Cost	1,310,039	787,054	9,829			
4	Cost per Unit	1.89	3.19	2.21			
5	SMA per Unit	2.28	4.23	3.41			
6	Published Charge per Unit	1.97	3.51	2.68			
7	Negotiated Rate / Cost per Unit	1.97	3.51	2.68			
8	Medi-Cal Units	07/01/02 - 09/30/02	133,457	57,010	405		
8A		10/01/02 - 06/30/03	450,246	129,658	3,585		
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02					
9A		10/01/02 - 06/30/03		8,780			
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02					
10A		10/01/02 - 06/30/03					
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03					
11	Healthy Families (SED) Units	07/01/02 - 09/30/02	1,565	85			
11A		10/01/02 - 06/30/03	3,760	284			
12	Non-Medi-Cal Units		105,645	51,226	455		
13	Medi-Cal Costs	07/01/02 - 09/30/02	251,678	181,628	896		
13A		10/01/02 - 06/30/03	849,090	413,077	7,927		
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	304,282	241,152	1,381		
14A		10/01/02 - 06/30/03	1,026,561	548,453	12,225		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	262,910	200,105	1,085		
15A		10/01/02 - 06/30/03	886,985	455,100	9,608		
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	262,910	200,105	1,085		
16A		10/01/02 - 06/30/03	886,985	455,100	9,608		
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02					
17A		10/01/02 - 06/30/03		27,972			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02					
18A		10/01/02 - 06/30/03		37,139			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02					
19A		10/01/02 - 06/30/03		30,818			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02					
20A		10/01/02 - 06/30/03		30,818			
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02					
21A		10/01/02 - 06/30/03					
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02					
22A		10/01/02 - 06/30/03					
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02					
23A		10/01/02 - 06/30/03					
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02					
24A		10/01/02 - 06/30/03					
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03					
29	Healthy Families Costs	07/01/02 - 09/30/02	2,951	271			
29A		10/01/02 - 06/30/03	7,091	905			
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	3,568	360			
30A		10/01/02 - 06/30/03	8,573	1,201			
31	Healthy Families Published Charges	07/01/02 - 09/30/02	3,083	298			
31A		10/01/02 - 06/30/03	7,407	997			
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	3,083	298			
32A		10/01/02 - 06/30/03	7,407	997			
33	Non-Medi-Cal Costs		199,229	163,201	1,006		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: TEHAMA COUNTY
County Code: 52

MHS

MHS

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Legal Entity: TEHAMA COUNTY HEALTH SERVICES			A	B	C	D	E	F	G
Legal Entity Number: 00052			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)				Function	Function	Function	Function	Function	Function
1	Allocation Percentage		100.00%	30	30	58			
2	Total Units			1.10%	1.53%	97.37%			
3	Gross Cost		229,875	5,720	2,567	229,450			
4	Cost per Unit			2,520	3,515	223,840			
5	SMA per Unit			0.44	1.37	0.98			
6	Published Charge per Unit			2.28	2.28	2.28			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		300	180	92,335			
8A		10/01/02 - 06/30/03		795	1,800	33,930			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			4,625	587	103,185			
13	Medi-Cal Costs	07/01/02 - 09/30/02	90,456	132	246	90,077			
13A		10/01/02 - 06/30/03	35,915	350	2,465	33,100			
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	211,618	684	410	210,524			
14A		10/01/02 - 06/30/03	83,277	1,813	4,104	77,360			
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		103,504	2,038	804	100,662			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: TEHAMA COUNTY
County Code: 52

CR

Legal Entity: TEHAMA COUNTY HEALTH SERVICES		A	B	C	D	E	F	G
Legal Entity Number: 00052		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			10					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		56,850					
3	Gross Cost	62,464	62,464					
4	Cost per Unit		1.10					
5	Non-Medi-Cal Units		56,850					
6	Non-Medi-Cal Costs	62,464	62,464					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: TEHAMA COUNTY
County Code: 52

CR

Legal Entity: TEHAMA COUNTY HEALTH SERVICES		A	B	C	D	E	F	G
Legal Entity Number: 00052		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		50,000					
3	Gross Cost	75,702	75,702					
4	Cost per Unit		1.51					
5	Non-Medi-Cal Units (Same as Line 2)		50,000					
6	Non-Medi-Cal Costs (Same as Line 3)	75,702	75,702					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (10/04)

Fiscal Year 2002-2003

County: TEHAMA COUNTY County Code: 52 Legal Entity: TEHAMA COUNTY HEALTH SERVICES Legal Entity Number: 00052			REIMBURSEMENT TYPE				PC	PC			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55 S F's 11-19, 31-39		Total MAA		Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S F's 01-09		S F's 21-29								
1	Medi-Cal Costs	07/01/02 - 09/30/02							35,606	670,911	706,517	90,456	796,973
1A		10/01/02 - 06/30/03							113,269	2,075,363	2,188,632	35,915	2,224,547
2	Medi-Cal SMA	07/01/02 - 09/30/02							37,323	847,356	884,679	211,618	1,096,297
2A		10/01/02 - 06/30/03							120,082	2,609,861	2,729,942	83,277	2,813,219
3	Medi-Cal P. C.	07/01/02 - 09/30/02							37,323	710,682	748,005		748,005
3A		10/01/02 - 06/30/03							118,714	2,190,539	2,309,254		2,309,254
4	Medi-Cal N. R.	07/01/02 - 09/30/02							37,323	710,682	748,005		748,005
4A		10/01/02 - 06/30/03							118,714	2,190,539	2,309,254		2,309,254
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							37,323	710,682	748,005	90,456	838,461
5A		10/01/02 - 06/30/03							118,714	2,190,539	2,309,254	35,915	2,345,169
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02											
6A		10/01/02 - 06/30/03								27,972	27,972		27,972
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02											
7A		10/01/02 - 06/30/03								37,139	37,139		37,139
8	Medicare/Medi-Cal Crossover P. C	07/01/02 - 09/30/02											
8A		10/01/02 - 06/30/03								30,818	30,818		30,818
9	Medicare/Medi-Cal Crossover N. R	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03								30,818	30,818		30,818
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02											
10A		10/01/02 - 06/30/03								30,818	30,818		30,818
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02							37,323	710,682	748,005	90,456	838,461
11A		10/01/02 - 06/30/03							118,714	2,221,357	2,340,072	35,915	2,375,987
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02											
12A		10/01/02 - 06/30/03											
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02											
13A		10/01/02 - 06/30/03											
14	Enhanced SD/MC (Children) P. C	07/01/02 - 09/30/02											
14A		10/01/02 - 06/30/03											
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02											
16A		10/01/02 - 06/30/03											
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							37,323	710,682	748,005	90,456	838,461
21A	(Excludes Refugees)	10/01/02 - 06/30/03							118,714	2,221,357	2,340,072	35,915	2,375,987
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02								3,222	3,222		3,222
23A		10/01/02 - 06/30/03								7,996	7,996		7,996
24	Healthy Families SMA	07/01/02 - 09/30/02								3,928	3,928		3,928
24A		10/01/02 - 06/30/03								9,774	9,774		9,774
25	Healthy Families P. C.	07/01/02 - 09/30/02								3,381	3,381		3,381
25A		10/01/02 - 06/30/03								8,404	8,404		8,404
26	Healthy Families N. R.	07/01/02 - 09/30/02								3,381	3,381		3,381
26A		10/01/02 - 06/30/03								8,404	8,404		8,404
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								3,381	3,381		3,381
27A		10/01/02 - 06/30/03								8,404	8,404		8,404
Less: Patient and Other Payor Revenues													
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02								3,816	3,816		3,816
28A		10/01/02 - 06/30/03								63,110	63,110		63,110
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							37,323	706,866	744,189	90,456	834,645
35A		10/01/02 - 06/30/03							118,714	2,158,247	2,276,962	35,915	2,312,877
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02								3,381	3,381		3,381
37A		10/01/02 - 06/30/03								8,404	8,404		8,404
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/02 - 09/30/02							1,717	39,771	41,488		41,488
38A		10/01/02 - 06/30/03							5,445	118,022	123,468		123,468
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02								159	159		159
40A		10/01/02 - 06/30/03								409	409		409

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: TEHAMA COUNTY
County Code: 52

Legal Entity: TEHAMA COUNTY HEALTH SERVICES

Legal Entity Number: 00052		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
	Mode						
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	37,323	118,714	19,184	59,463		
4	15 - Outpatient (Program 1)	706,866	2,158,247	363,329	1,112,909		
5	15 - Outpatient (Program 2)	90,456	35,915	46,494	18,196		
6	Totals	834,645	2,312,877	429,008	1,190,567		
7	Totals from MH1979	834,645	2,312,877	429,008	1,190,567		
8	Effective SD/MC FFP %					51.40%	51.48%

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (10/04)

Fiscal Year 2002-2003

County: TEHAMA COUNTY County Code: 52						FFP % Source: MH1978 E8	FFP % Source: MH1978 F8				
Legal Entity: TEHAMA COUNTY HEALTH SERVICES		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00052		Total MAA	Total Inpatient	Total Outpatient	Total	50% FFP	51.40% FFP	51.48% FFP	Variable % FFP	75% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			3,214,448	3,214,448						
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement		149,900	105,148	255,048						
3	Total Medi-Cal Direct Service Gross Reimbursement				3,469,496						
4	Medi-Cal Administrative Reimbursement Limit				520,424						
5	Medi-Cal Administration				141,554						
6	Medi-Cal Administrative Reimbursement				141,554	70,777					70,777
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement			11,785	11,785						
8	Healthy Families Administrative Reimbursement Limit				1,179						
9	Healthy Families Administration				521						
10	Healthy Families Administrative Reimbursement				521				340		340
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				44,502					33,377	33,377
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services	07/01/02 - 09/30/02		834,645	834,645		429,008				429,008
16A		10/01/02 - 06/30/03		2,312,877	2,312,877			1,190,567			1,190,567
17	Enhanced SD/MC Net Reimb. (Children)	07/01/02 - 09/30/02									
17A		10/01/02 - 06/30/03									
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										1,723,729
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC			164,955	164,955						41,239
21	Total SD/MC Reimbursement (FFP)										1,682,490
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										1,682,490
24	Healthy Families Net Reimbursement	07/01/02 - 09/30/02		3,381	3,381				2,231		2,231
24A		10/01/02 - 06/30/03		8,404	8,404				5,463		5,463
25	Total Healthy Families Reimbursement Before Excess FFP										8,033
26	Amount Negotiated Rates Exceed Costs - Healthy Families			568	568						142
27	Total Healthy Families Reimbursement										7,891